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United States Patent [19]

Park

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[54] ACCOUNTING PROCESSOR AND METHOD FOR AUTOMATED MANAGEMENT CONTROL SYSTEM

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[30] Foreign Application Priority Data

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[51] Int. Cl.⁷ G06F 17/60

[52] U.S. Cl. 705/30

[58] Field of Search 705/16, 24, 28,
705/30, 35, 39

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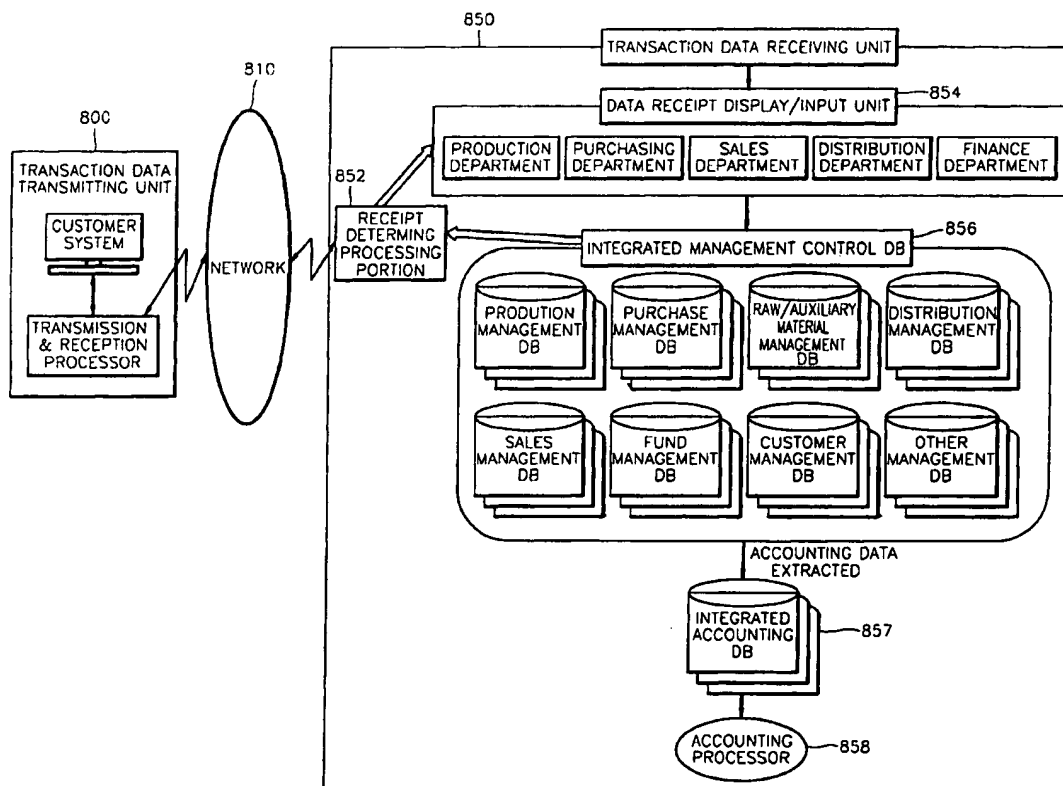
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[57] ABSTRACT

An automatic accounting processor and method for automatically performing an accounting procedure for transaction data on a real time basis through menu selection and input or a data communication network on a computer system, by standardizing, formulating and compounding a management control business of an enterprise. The automatic accounting processor includes a transmitter/receiver, a display/input unit, a storage unit, a processing unit, and an output unit. The automatic accounting processor and method allows an automatic accounting procedure without an accounting knowledge. Also, an accounting procedure and a balancing operation procedure are performed on a real time basis, by automatically controlling errors generated during the accounting procedure, thereby realizing an effective management control.

38 Claims, 10 Drawing Sheets



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TITLE: Accounting processor and method for automated management control system

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Brief Summary Text - BSTX (21):

If the manual entry operation is completed in such a manner, an entry or recordation for preparation of an accounting report must be made. Before the introduction of computerized accounting systems, most accounting jobs were performed manually. In other words, a series of work jobs were performed by manual entry operations for making a journal, a ledger, a **general ledger**, trial balance sheets, financial statements. However, according to the rapid development of computer systems, keeping accounts and preparing financial statements and account closing reports can be achieved just by inputting transaction data to a computerized data processing system, instead of manual recordation of accounting data, through a series of procedures including data recordation, assortment, calculation, processing and storage.

Brief Summary Text - BSTX (24):

According to the respective records of the transaction file, records of the master file are added, deleted or modified. The master file serves as a subsidiary ledger and a **general ledger** as well as a journal. By using the updated master file, necessary information can be viewed, searched or queried. Also, the account closing reports can be prepared based on the updated master file. The master file is kept as a permanent file.

Detailed Description Text - DETX (40):

The journal processing portion 678 for performing an automatic **journal entry** on the transaction data, includes a classifying and summing part 680, a normal processing portion 682 and an error processor 684.

Current US Original Classification - CCOR (1):

705/30